

**OPINION
50-175**

July 15, 1950 (OPINION)

TAXATION

RE: Excess Levy Authorized For One Year Only

Your letter of July 13th re elections to increase levies under the above section has been received and referred to my desk.

It is our opinion that the election authorized by this chapter can authorize an increase levy for only one year. The whole chapter seems to contemplate relief for only the current year, and it certainly does not, in terms, authorize an election to increase future levies. If such are included, why stop at seven years? How can the governing board know what the needs of the municipality will be at any time in the future since budgets must be made annually? The assessed value of the municipality may increase sufficiently to provide the necessary revenue at the statutory rate of levy so that no excess need be authorized. There may be further reasons for this construction.

Therefore, our opinion is that an excess levy may be authorized for the current year only, and that an attempt to include future years is without authority of law.

WALLACE E. WARNER

Attorney General